CLACKAMAS C800 RADIO GROUP

BOARD OF DIRECTORS MEETING September 20, 2023 at 9:00AM

In person: DSB Room 119, 150 Beavercreek Rd, Oregon City or Online via Zoom

- 1. Call the C800 Board of Directors meeting to Order Vice Chair Peter Mahuna
- 2. Roll Call of Partners: (19/10)
 - City of West Linn
 - City of Gladstone
 - Aurora Fire District • City of Lake Oswego • Canby Fire District
 - City of Milwaukie
 - Clackamas County Fire District #1
 - City of Molalla

• City of Canby

- Colton Fire District
- City of Oregon City Estacada Fire District City of Sandy

 - Hoodland Fire District
- 3. *Approval of Minutes from July 19, 2023 Board Meeting Peter Mahuna
- 4. Public Comment Peter Mahuna
- 5. Communications (1) Mark Buchholz
 - Letter from Secretary of State Audit Division
- *Financial Reports for June 2023 and August 2023 Mark Buchholz
 - Fraud update
 - FY24 Partner/Member Invoices issued
- 7. Committee Reports
 - Executive Committee Peter Johnson
 - Technical Committee Ron Polluconi
 - Citizen Accountability Don Johnson
- 8. Old Business
 - Radio System Management Ron Polluconi
 - Remaining site construction update
 - > Radio Use Issues
 - Home button reprograming
 - Streaming delay
 - 800 Voice Paging
 - > DVRS update
 - Research on charges for work on the Hwy 224 sites

- Molalla Fire District
- Sandy Fire District
- Tualatin Valley Fire & Rescue
- Clackamas County Sheriff
- Clackamas County Health

9. New Business

10. Open Agenda

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- 11. Next Board Meeting: October 18, 2023 at 9:00am
- 12. Adjournment

* indicates action requested

CLACKAMAS C800 RADIO GROUP BOARD OF DIRECTORS MEETING

Meeting Minutes of the July 19, 2023 Meeting This meeting was held via ZOOM.

1. C800 Board Meeting Called to Order at 0900.

2. The following were in attendance:

City of Canby: Chief Jorge Tro	Estacada Fire: Chief Ian O'Connor
City of Gladstone: Chief John Schmerber	Hoodland Fire:
City of Lake Oswego: Chief George Burke, Tina Burgess, Sue Scobert	Molalla Fire: Byron Wakefield
City of Milwaukie:	Colton Fire:
City of Molalla: Chief Chris Long	TVF&R: Eric Kennedy
City of Oregon City: Capt. Shaun Davis	Clackamas County:
City of Sandy: Chief Ernie Roberts	Clackamas County Sheriff: Capt. Richard Sheldon
City of West Linn: Chief Peter Mahuna	Clackamas County Health: Bill Conway
Aurora Fire: AC Mike Corless	CCOM: Cheryl Bledsoe, Meg Neece
Canby Fire:	WCCCA: Ron Polluconi, Mark Buchholz
Clackamas Fire: DC Phil Schneider, DC Brian Stewart	Guests:

3. Approval of Minutes – June 21, 2023 Board Meeting

Chief Corless moved and Chief O'Connor seconded. Motion passed unanimously

- 4. Public Comment: Chief Peter Mahuna None
- 5. Communications: Mark Buchholz None

6. Accept Financial Report for June 2023: Mark Buchholz

- Fraud and Banking Changes Update
 - i. June financials are delayed due to changing banks and will be presented at the September meeting
 - 1st case of fraud had to do with someone photocopying a check and then deposited it twice. We were originally credited for both of the deposits, but later our auditor, Russ Reis who was the original receiver of the check debited it thinking it was fraudulent. We are working through this and its should get straightened out
 - iii. The 2nd case was in the month of May where there were approx. \$13k of automatic withdrawals going to 3 institutions; Discover, Apple pay and Capital One. We have filed for recovery and all of the transactions have been reversed and credited back
 - iv. New account opened with US Bank will have fraud protection. We have also instituted a check policy (for fraud prevention) and are working to get that in place

7. Committee Reports

Executive Committee: Chief Peter Mahuna - None

Technical Committee: Ron Polluconi

- Had good attendance at the meeting. No issues were brought up with issues or coverage out in the field
- There is a structural problem on a tower, engineers are calling it 'sagging'. Ron doesn't believe that there is a risk right now. He will let the group know as soon as they find out more
- There was some work at Goat Mtn. that wasn't completed. He is checking to see if this contract is open. Need to get the electrical switched over as we have had a couple of issues with reliability

Citizen Accountability: No Update

8. Old Business

- Radio System Management: Ron Polluconi
 - i. Remaining site construction update
 - TDH got started on the 11th, aggressively moving forward with construction. Concrete is going in for the building and generator
 - After the concrete goes in, they will start stacking everything. Looking to stay on the 6 week construction cycle
 - Oak Grove Butte has been offline. About 2 weeks out from getting the microwave connection back up and running
 - This takes care of the upper 224 drainage and USFS roads. This closes the loop from 224 around Timothy Lake and should have good mobile and portable coverage
 - Finished up installation of Net 1 VHF station at Goat last Friday and it is operating at a repeater. Will work to tie it to a console next
 - F4 is also up as a repeater
 - Have a fire repeater up at Timberline
 - Pano is wanting a few more sites to install cameras
 - ii. Radio Use Issues
 - Have just started PM's. Molalla PD is currently undergoing a PM cycle and should be finished up by Friday
 - A full PM cycle will take about a year to complete for the entire county
 - iii. Home Button Reprograming
 - In process of getting this finalized
 - iv. Streaming Delay
 - Have a new user interface that has been deployed and is in evaluation now. Currently max delay will be 15 mins., however we are pushing for longer
 - v. 800 Voice Paging
 - This has been released into the test side of CAD. The voice side is running for the radios and are tied into the new paging system. Will continue testing for deployment
 - vi. DVRS Update
 - Second evaluation unit is set up in Canby and have a slot ready for Hillsboro or TVFR

• Once we get feedback from all 4 and FDB gives approval, we should be able to complete both DVRS and PM updates together in one cycle

9. New Business

- FY 24 Invoicing for Partner/Member Fees
 - i. Mark highlighted the costs for the next FY as approved through the budget process
 - ii. Chief Burke asked how the T3 payments may impact the member fees. Mark explained that it will take some time to recover funds from T3, if there was overbilling. We are planning to proceed with the approved budget and will then apply credits if/when we recover any payments from T3
 - iii. Chief Burke asked about timeline for these conversations. As of right now, we don't have a timeline
 - iv. We should have a better idea of the outcome by the next meeting
 - v. Chief Roberts noted that agencies have a capital shortfall fee in their budgets, so if this money does come in, either a refund or reduction in annual fees sounds like a good plan
 - vi. Chief Schneider asked about a payment that they had made earlier. Mark let the group know that the FY24 amounts due document in the packet does not reflect any payments already made for FY24.

10. Open Agenda

- After advice from our council, the first step is reaching out to T3 to set up an in-person meeting to go over our findings after reviewing all the invoices. We will ask them to look into this and see how they would like to resolve the issue. It appears the invoices total beyond contract approval.
- Mark explained that it appears there were some double billings based on the documentation we have
- Chief Stewart asked what the value of the double billing could potentially be. Ron explained that it appears that we were billed for their costs in one billing and then their costs plus overhead in another billing. The overage from what has been identified is approx. \$3M
- T3 has provided documents for our review, so they should be familiar with these bills
- We will start at the lowest level and escalate as needed
- Mark discussed the goat Mtn. site lease that is quite expensive. He wanted to acknowledge Chief Tro's efforts in trying to reduce the lease amount that we are currently paying to be something much more reasonable

11. Next Board Meeting

Next meeting will be September 20, 2023 at 9:00AM Location: DSB Room 119

12. Adjournment - Meeting adjourned at 9:56 AM



LaVonne Griffin-Valade Secretary of State Cheryl Myers Deputy Secretary of State, Tribal Liaison Kip Memmott Audits Director

August 1, 2023

BOARD OF DIRECTORS CLACKAMAS 800 RADIO GROUP 5900 NE PINEFARM COURT HILLSBORO, OR 97124

The May election is complete and some of you are new to your official positions. Welcome! And many more of you are returning officials who have been serving your local government for quite some time. Thank you.

We are providing this letter to remind you of your responsibilities as a fiduciary of your local government.

As a governing official, you are a trustee of the local government and must exercise due diligence and oversight to ensure the local government is well-managed and its financial situation remains sound. As a trustee, you also carry some responsibility to ensure compliance with certain laws, rules, and grant or loan covenants.

Municipal Audit Law provides instructions for reports local governments are required to submit annually to the Secretary of State. Annual reporting is important for ensuring local governments are transparent and accountable to the public.

Under Municipal Audit Law (ORS 297.405-297.990), financial reports **must be filed each year** with the Oregon Audits Division. These annual filings must be filed either 90 or 180 days after fiscal year end and require a response to any findings reported by the independent auditor within 30 days of filing. Failure to file annual reports could result in dissolution.

Other areas of responsibility include the following:

- 1. Government Ethics for Public Officials ORS 244¹
- 2. Public meetings and public records law ORS 192
- 3. Local budget law ORS 294
- 4. Procurement and contracting ORS Chapters 279A-C
- 5. Deposit and Investment of public funds ORS Chapters 294 and 295

¹ ORS – Oregon Revised Statutes

More information and resources to help you understand and comply with these statutes can be found on our website: sos.oregon.gov/muniofficial

Please contact our office if you have questions or wish to discuss any of the responsibilities or requirements outlined in this letter or on the linked site. Your role as a government official is an important one to ensure needed services are available and we appreciate your willingness to serve in this capacity.

Amy for

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Amy John, CPA Municipal Program Manager Oregon Audits Division

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LaVonne Griffin-Valade Secretary of State Cheryl Myers Deputy Secretary of State, Tribal Liaison Kip Memmott Audits Director

MUNICIPAL AUDIT LAW CHANGES effective January 1, 2024

You are receiving this letter because you are currently registered as a local government subject to Municipal Audit Law (ORS 297.405 - 297.990). Changes to Municipal Audit Law were enacted during the 2023 legislative session and impact all local governments.

House Bill 2110 A amended Municipal Audit Law; these changes become effective January 1, 2024. You can find more details on HB 2110 A online at

https://olis.oregonlegislature.gov/liz/2023R1/Measures/Overview/HB2110. Key changes are listed below.

 Updated thresholds: Audits are required for counties and school districts and are now required for entities spending more than \$1 million annually — an increase from \$500,000. All other entities may be eligible for an audit exemption. Entities spending less than \$250,000 may be eligible to file a self-prepared report in lieu of audit.

Report Type	Thresholds as of 1/1/24
Audit	> \$1,000,000
AUP	\$250,001 - \$1,000,000
Self-Prepared	≤ \$250,000

- Agreed Upon Procedures (AUP) reporting: Replacing review reports, AUP reporting directs auditors to perform and report results of procedures specified in the Oregon Minimum Standards (OAR 162-040). The procedures will address certain components of financial reporting, operations, and compliance.
- 3. Filing fees: As determined by entity spending, increased fees will range from \$40 to \$500.

Spending over	Spending Not Over	Annual Fee
\$0	\$50,000	\$40
\$50,000	\$150,000	\$80
\$150,000	\$250,000	\$150
\$250,000	\$500,000	\$250
\$500,000	\$1,000,000	\$300
\$1,000,000	\$5,000,000	\$350
\$5,000,000	\$10,000,000	\$400
\$10,000,000	\$50,000,000	\$450
\$50,000,000	-	\$500

Next Steps

The Oregon Administrative Rules and Minimum Standards for Audits and Reviews will be revised to reflect these changes in law. Specifically, the rules will be revised to (1) include a definition of expenditures that will be consistently used to determine the filing threshold and fee, and (2) replace review report guidance with AUP guidance.

Rules will be developed in cooperation with the municipalities, CPAs, and membership organizations. I encourage you to participate in the rulemaking process or provide feedback to our office directly.

Effective January 1, 2024

Changes to Municipal Audit Law are effective for fiscal years ending on or after January 1, 2024. You'll want to plan and ensure you're prepared for these changes. You can find more information on our website at <u>sos.oregon.gov/hb2110</u>. For timely information and notices related to rulemaking and other Municipal Audit Law topics sent directly to your email, look for the "Stay Connected" heading on the right side of our web page.

Please contact our office at 503-986-2255 if you have questions about the changes or have suggestions for revising the rules.

Thank you,

Amy John

Municipal Audit Manager Secretary of State, Audits Division 1:20 PM

08/17/23

Accrual Basis

Clackamas 800 Radio Group Profit & Loss Budget vs. Actual

July 2022 through June 2023

	Jul '22 - Jun 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense Income				
401-00 · Beginning Fund Balance	0.00	53,539.00	-53,539.00	0.0%
405-00 · Members Contracts	73,920.00	76,320.00	-2,400.00	96.9%
410-00 · Partners Fees	1,266,618.69	1,198,080.00	68,538.69	105.7%
420-00 · Partners Debt Service Zone Cont	0.00	0.00	0.00	0.0%
421-00 · Partner Debt Service Microwave	0.00	0.00	0.00	0.0%
430-00 · Subscriber Radio Payments	11,561.37 72.96	1,065,007.00	-1,053,445.63	1.1%
431-00 · Interest Income 435-00 · Lease Revenue	72.90	500.00	-427.04	14.6%
435-00 · Lease Revenue from PGE	178,333.33	0.00	178,333.33	100.0%
435-00 · Lease Revenue - Other	73,148.28	92,423.00	-19,274.72	79.1%
Total 435-00 · Lease Revenue	251,481.61	92,423.00	159,058.61	272.1%
440-00 · Miscellaneous Income	0.01	350,000.00	-349,999.99	0.0%
445-00 · Additional Revenue	0.00	0.00	0.00	0.0%
450-00 · Intergovernmental-Clackamas Co	0.00	4,757,863.00	-4,757,863.00	0.0%
Total Income	1,603,654.64	7,593,732.00	-5,990,077.36	21.1%
Gross Profit	1,603,654.64	7,593,732.00	-5,990,077.36	21.1%
Expense 605-00 · Site Rental	234,650.71	263,147.00	-28,496.29	89.2%
605-00 · Site Rental 610-00 · Fuel/Generators	234,650.71 8.752.92	25,000.00	-28,496.29 -16,247.08	89.2% 35.0%
615-00 · HVAC Maintenance	15.303.95	60,000.00	-44,696.05	25.5%
620-00 · Landscape Maintenance	29.228.31	20,000.00	9,228.31	146.1%
621-00 · Office Supplies	161.82	900.00	-738.18	18.0%
622-00 · Bad Debt Expense	0.00	0.00	0.00	0.0%
625-00 · Generator Maintenance	5,953.53	25,000.00	-19,046.47	23.8%
630-00 · UPS Maintenance	5,558.98	4,000.00	1,558.98	139.0%
635-00 · Battery Maintenance	4,226.40	5,000.00	-773.60	84.5%
640-00 · Building Maintenance	28,432.98	10,000.00	18,432.98	284.3%
645-00 · Insurance	66,218.00	78,000.00	-11,782.00	84.9%
650-00 · Utilities	108,332.55	105,000.00	3,332.55	103.2%
655-00 · Consultant Services	5,300.00	35,000.00	-29,700.00	15.1%
657-00 · Regional Radio Expense	0.00	0.00	0.00	0.0%
660-00 · WCCCA System Fees 665-00 · Radio Maintenance Fees	963,181.00 11,819.61	963,181.00 35,000.00	0.00 -23,180.39	100.0% 33.8%
667-00 · Radio Replacement Project	0.00	0.00	0.00	0.0%
668-00 · Fire Sta Alerting Oper. Expense	0.00	95,000.00	-95,000.00	0.0%
670-00 · Legal Services	4,785.00	2,000.00	2,785.00	239.3%
675-00 · Financial Services	18,063.00	7,800.00	10,263.00	231.6%
680-00 · Audit Fees	10,085.00	7,500.00	2,585.00	134.5%
685-00 · Miscellaneous Expenses	23,995.40	5,000.00	18,995.40	479.9%
686-00 · Meeting Expenses	167.50	1,000.00	-832.50	16.8%
703-00 · Capital Outlay				
703-01 · Buildings & Land Improvement				
703-011 · Land Improvement	124,109.51	0.00	124,109.51	100.0%
703-012 · Building	46,279.52	0.00	46,279.52	100.0%
703-013 · Tower 703-014 · Generator	15,803.52 4,100.00	0.00	15,803.52	100.0%
Total 703-01 · Buildings & Land Improvement	190,292.55	0.00	190,292.55	100.0%
703-02 · Radio Backbone				
703-021 · Simulcast / Master Site	64,267.06	0.00	64,267.06	100.0%
703-022 · Subscriber Radios	4,891.98	0.00	4,891.98	100.0%
703-023 · Console Equipment	10,285.00	0.00	10,285.00	100.0%
703-024 · Paging	21,233.60	0.00	21,233.60	100.0%
Total 703-02 · Radio Backbone	100,677.64	0.00	100,677.64	100.0%
703-03 · Equipment				
703-031 · Security System	4,281.31	0.00	4,281.31	100.0%
703-032 · DC Power	19,439.38	0.00	19,439.38	100.0%
703-034 · Microwave	7,565.50	0.00	7,565.50	100.0%
703-035 · Test Equipment	14,835.68	0.00	14,835.68	100.0%
Total 703-03 · Equipment	46,121.87	0.00	46,121.87	100.0%
703-00 · Capital Outlay - Other	0.00	5,822,870.00	-5,822,870.00	0.0%
Total 703-00 · Capital Outlay	337,092.06	5,822,870.00	-5,485,777.94	5.8%

These financial statements omit all disclosures required by accounting principles generally accepted in the Unied States of America. Management has not recorded current capital assets, accumulated depreciation, depreciation expense, certain receivables and leases under GASB-87, which is a known departure from accounting principles generally accepted in the Unied States of America. In addition, these statements omit the statement of cash flows, which is a known departure from accounting principles generally accepted in the United States of America. These financial statements have not been subjected to an audit, review, or compilation engagement, and therefore no assurance is provided.

1:20 PM

08/17/23

Accrual Basis

Clackamas 800 Radio Group Profit & Loss Budget vs. Actual 3

July 2022 th	rough 、	June 2023
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	Jul '22 - Jun 23	Budget	\$ Over Budget	% of Budget
800-00 · Operating Contingency 999-00 · Unappropriated End Fund Bal	0.00	0.00 23,333.00	0.00 -23,333.00	0.0% 0.0%
Total Expense	1,881,308.72	7,593,731.00	-5,712,422.28	24.8%
Net Ordinary Income	-277,654.08	1.00	-277,655.08	-27,765,408.0%
Net Income	-277,654.08	1.00	-277,655.08	-27,765,408.0%

These financial statements omit all disclosures required by accounting principles generally accepted in the Unied States of America. Management has not recorded current capital assets, accumulated depreciation, depreciation expense, certain receivables and leases under GASB-87, which is a known departure from accounting principles generally accepted in the Unied States of America. In addition, these statements omit the statement of cash flows, which is a known departure from accounting principles generally accepted in the United States of America. These financial statements have not been subjected to an audit, review, or compilation Page 2 engagement, and therefore no assurance is provided.

1:21 PM

08/17/23

Accrual Basis

Clackamas 800 Radio Group Profit & Loss Detail

June 2023

ту	уре	Date	Num	Name	Memo	Class	Amount	Balance
dinary Inc	come/Expen	se						
Incom								
Invoice		06/01/2023	24-100	Sandy Fire	Budget overrun cost sharing li		51,474.00	51,474
Tot	al 410-00 · P	artners Fees					51,474.00	51,474
	I-00 · Interes							
Deposit		06/30/2023			Interest		5.56	
Tot	al 431-00 · In	terest Income					5.56	
	5-00 · Lease	Revenue se Revenue fro	m PGF					
General)6/30/2023	AJE 59		To record as income the curr		178,333.33	178,33
-	Total 435-01	· Lease Revenu	e from PGE				178,333.33	178,33
Tot	al 435-00 · L	ease Revenue					178,333.33	178,33
Total I	ncome						229,812.89	229,81
Gross Pro	ofit						229,812.89	229,81
Expen							-,	- , -
605	5-00 · Site Re							
General Bill)6/01/2023)6/16/2023	AJE 40 INV02	WCCCA	To record pre-paid June rent Lile SI-541577		1,395.00 1,353.60	1,39 2,74
Tot	al 605-00 · S	te Rental					2,748.60	2,74
		Vaintenance					2,7 10:00	_,.
Bill		06/09/2023	4266A	Power Systems Plus	Labor		282.00	28
Bill Bill)6/09/2023)6/09/2023	4266A 4266A	Power Systems Plus Power Systems Plus	Parts: water pump bypass cap Trip fee		150.00 132.00	43 56
Bill		06/20/2023	185339	Hunter-Davisson, Inc.	Preventative maintenance on		370.00	93
Bill		06/26/2023	185506	Hunter-Davisson, Inc.	Preventative maintenance on		370.00	1,30
Bill Bill		06/26/2023	185507	Hunter-Davisson, Inc. Hunter-Davisson, Inc.	Preventative maintenance on Preventative maintenance on		370.00	1,6 2.04
Bill)6/28/2023)6/28/2023	185593 185599	Hunter-Davisson, Inc.	Preventative maintenance on		370.00 370.00	2,02
Bill		06/28/2023	185600	Hunter-Davisson, Inc.	Preventative maintenance on		370.00	2,78
Bill		06/28/2023	185601	Hunter-Davisson, Inc.	Preventative maintenance on		370.00	3,15
Bill Bill		06/30/2023	185707	Hunter-Davisson, Inc.	Preventative maintenance on Preventative maintenance on		370.00	3,52
Bill)6/30/2023)6/30/2023	185712 185759	Hunter-Davisson, Inc. Hunter-Davisson, Inc.	Preventative maintenance on		370.00 788.25	3,89 4,68
Bill		06/30/2023	185774	Hunter-Davisson, Inc.	Preventative maintenance on		370.00	5,05
Tot	al 615-00 · H	VAC Maintenan	ce				5,052.25	5,05
635 Bill		Maintenance 06/29/2023	66955-1	Auto Battery & Electric	INT Battery		4,226.40	4,22
Tot	al 635-00 · B	attery Maintena	nce				4,226.40	4,22
640)-00 · Buildir	g Maintenance						
Bill		06/01/2023	INV# 1	Advanced Glass Technologies	Red Soils Window Film		875.00	87
Bill		06/01/2023	Inv# 14	BlueAlly	FortiWifi Red Soils Storage		447.30	1,32
		uilding Maintena	ance				1,322.30	1,32
650 Check	0-00 · Utilitie	s 06/01/2023	EFT	PGE			290.11	29
Check		06/01/2023	EFT	PGE			385.22	67
Check Check		06/02/2023	EFT EFT	PGE PGE			32.96	70 1,35
Check)6/02/2023)6/05/2023	EFT	PGE			648.32 317.59	1,67
General	Journal	06/05/2023	AJE 64		ACCOUNT# 3508 Per bank s		-317.59	1,35
Check		06/05/2023	EFT	PGE PGE			317.59	1,67
Check Check)6/06/2023)6/06/2023	EFT EFT	PGE			311.91 400.27	1,98 2,38
General	Journal	06/06/2023	AJE 66		ACCOUNT# 3508 Per bank s		-712.18	1,67
Check		06/06/2023	EFT	PGE			311.91	1,98
Charle)6/06/2023)6/07/2023	EFT EFT	PGE PGE			400.27 415.68	2,38
Check Check)6/14/2023	EFT	NW Natural			16.60	2,80
Check Check Check		06/14/2023	EFT	Comcast			178.30	2,99
Check							2,996.96	2,99
Check Check Check		tilities						
Check Check Check Tota	al 650-00 · U 5-00 · Consu	tilities tant Services 06/30/2023	CIWD	Consistent Image Web Design	Monthly web maintenance - J		100.00	10
Check Check Check Tota 655 Bill	al 650-00 · U 5- 00 · Consu	tant Services		Consistent Image Web Design	Monthly web maintenance - J		100.00	
Check Check Tota 655 Bill Tota	al 650-00 · U 5-00 · Consu al 655-00 · C 0-00 · Legal \$	tant Services 06/30/2023 onsultant Servic Services	es				100.00	10
Check Check Check 655 Bill Tot: 670 Bill	al 650-00 · U 5-00 · Consu al 655-00 · C 9-00 · Legal \$	tant Services 06/30/2023 onsultant Servic Services 06/30/2023		Consistent Image Web Design Northwest Local Government Legal	Monthly web maintenance - J Legal services		100.00	10 1,21
Check Check Check Bill Tot: 675 Bill Tot: 675	al 650-00 · U 5-00 · Consu al 655-00 · C 0-00 · Legal \$	tant Services 06/30/2023 onsultant Servic Services 06/30/2023 egal Services	xes 13468				100.00	10 1,21
Check Check Tot: 655 Bill Tot: 670 Bill Tot:	al 650-00 · U 5-00 · Consu al 655-00 · C 0-00 · Legal \$ al 670-00 · Lo 5-00 · Financ	tant Services 06/30/2023 onsultant Servic Services 06/30/2023 egal Services	es				100.00	10 10 1,21 1,21 55 67

Total 675-00 · Financial Services 696.00 696 current capital assets, accumulated depreciation, depreciation expense, certain receivables and leases under GASB-87, which is a known departure from accounting principles generally accepted in the Unied States of America. In addition, these statements omit the statement of cash flows, which is a known departure from accounting principles generally accepted in the United States of America. These financial statements have not been subjected to an audit, review, or compilation Page 1 engagement, and therefore no assurance is provided.

08/17/23

Accrual Basis

Clackamas 800 Radio Group Profit & Loss Detail

June 2023

Туре	Date	Num	Name	Memo	Class	Amount	Balance
685-00 · Mis	cellaneous Expe	nses					
General Journal	06/05/2023	AJE 57		FRAUD - Bank account EFT		298.91	298.91
General Journal	06/05/2023	AJE 58		FRAUD - Bank account EFT		1,339.00	1,637.91
General Journal	06/05/2023	AJE 53R		Reverse of GJE AJE 53 FR		-849.00	788.91
General Journal	06/06/2023	AJE 57R		Reverse of GJE AJE 57 FR		-298.91	490.00
General Journal	06/06/2023	AJE 58R		Reverse of GJE AJE 58 FR		-1,339.00	-849.00
Bill	06/06/2023	10671	Oregonian Media Group	Public mtg notice		59.96	-789.04
Bill	06/23/2023	INV02	WCCCA	VU Meter Costs - Dec/Jan		46.18	-742.86
Bill	06/23/2023	INV02	WCCCA	VU Meter Costs - Jan/Feb		40.53	-702.33
Bill	06/23/2023	INV02	WCCCA	VU Meter Costs - Apr/May/June	9	496.20	-206.13
						000.40	000 40
Total 685-00	Miscellaneous E	Expenses				-206.13	-206.13
703-00 · Cap 703-01 · E	ital Outlay Buildings & Land	I Improvemer	nt			-206.13	-206.13
703-00 · Cap 703-01 · E	ital Outlay	I Improvemer	nt Bryce Foster	Construction project support	22 Whale Head	600.00	-206.13
703-00 · Cap 703-01 · E 703-01 Bill	ital Outlay 3uildings & Land 1 · Land Improve	l Improvemer ement C800-2		Construction project support	22 Whale Head		
703-00 · Cap 703-01 · E 703-01 Bill Total 7	ital Outlay Buildings & Land 1 · Land Improve 06/19/2023	I Improvemer ement C800-2 provement	Bryce Foster	Construction project support	22 Whale Head	600.00	600.00
703-00 · Cap 703-01 · E 703-01 Bill Total 7 Total 703-	ital Outlay Buildings & Land 1 · Land Improve 06/19/2023 03-011 · Land Im	I Improvemer ement C800-2 provement	Bryce Foster	Construction project support	22 Whale Head	600.00	600.00
703-00 · Cap 703-01 · E 703-01 Bill Total 7 Total 703-	ital Outlay Buildings & Land 1 · Land Improve 06/19/2023 03-011 · Land Im 01 · Buildings & L	I Improvemer ement C800-2 provement	Bryce Foster	Construction project support	22 Whale Head	600.00 600.00 600.00	600.00 600.00 600.00
703-00 · Cap 703-01 · E 703-01 Bill Total 7 Total 703- Total 703-00	ital Outlay Buildings & Land 1 · Land Improve 06/19/2023 03-011 · Land Im 01 · Buildings & L	I Improvemer ement C800-2 provement	Bryce Foster	Construction project support	22 Whale Head	600.00 600.00 600.00 600.00	600.00 600.00 600.00 600.00

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Clackamas 800 Radio Group Trial Balance As of June 30, 2023

	Jun 30	, 23
	Debit	Credit
115-00 · Cash/Checking Account	699,391.42	
11000 · Accounts Receivable	90,528.86	
12000 · Undeposited Funds	41,716.36	
150-00 Prepaid Expenses	1,879.92	
160-00 · Buildings and Towers	51,236,022.15	
165-00 · Radio Backbone	15,573,723.80	
166-00 · Equipment	8,719,412.00	
175-00 · Accumulated Depreciation		13,650,513.50
190-00 · Leased Assets	5,041,399.00	
195-00 · Accumulated Amortization		228,252.00
180-00 · Deferred O/F-P25 Maintenance	6,081,616.00	
201-00 · Accounts Payable		54,621.62
290-00 · Operating Lease < 1 year		138,523.00
280-00 · Prepaid Lease Income		1,887,361.11
295-00 · Operating Lease > 1 year		4,772,510.00
310-00 · Investment in Fixed Assets		53,862,036.66
320-00 · Retained Earnings, Prior		13,169,525.70
405-00 · Members Contracts		73,920.00
410-00 · Partners Fees		1,266,618.69
430-00 · Subscriber Radio Payments		11,561.37
431-00 · Interest Income		72.96
435-00 · Lease Revenue		73,148.28
435-01 · Lease Revenue from PGE		178,333.33
440-00 · Miscellaneous Income		0.01
605-00 · Site Rental	234,650.71	
610-00 · Fuel/Generators	8,752.92	
615-00 · HVAC Maintenance	15,303.95	
620-00 · Landscape Maintenance	29,228.31	
621-00 · Office Supplies	161.82	
625-00 · Generator Maintenance	5,953.53	
630-00 · UPS Maintenance	5,558.98	
635-00 · Battery Maintenance	4,226.40	
640-00 · Building Maintenance	28,432.98	
645-00 · Insurance	66,218.00	
650-00 · Utilities	108,332.55	
655-00 · Consultant Services	5,300.00	
660-00 · WCCCA System Fees	963,181.00	
665-00 · Radio Maintenance Fees	11,819.61	
670-00 · Legal Services	4,785.00	
675-00 · Financial Services	18,063.00	
680-00 · Audit Fees	10,085.00	
685-00 · Miscellaneous Expenses	23,995.40	
686-00 · Meeting Expenses	167.50	
703-011 · Land Improvement	124,109.51	
703-012 · Building	46,279.52	
703-013 · Tower	15,803.52	
703-014 · Generator	4,100.00	
703-021 · Simulcast / Master Site	64,267.06	
703-022 · Subscriber Radios	4,891.98	
703-023 · Console Equipment	10,285.00	
703-024 · Paging	21,233.60	
703-031 · Security System	4,281.31	
703-032 · DC Power	19,439.38	
703-034 · Microwave	7,565.50	
703-035 · Test Equipment	14,835.68	
DTAL	89,366,998.23	89,366,998.23

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Clackamas 800 Radio Group Balance Sheet

As of June 30, 2023

	Jun 30, 23
ASSETS	
Current Assets Checking/Savings	
115-00 · Cash/Checking Account	699,391.42
Total Checking/Savings	699,391.42
Accounts Receivable 11000 · Accounts Receivable	90,528.86
Total Accounts Receivable	90,528.86
Other Current Assets 12000 · Undeposited Funds 150-00 · Prepaid Expenses	41,716.36 1,879.92
Total Other Current Assets	43,596.28
Total Current Assets	833,516.56
Fixed Assets 160-00 · Buildings and Towers 165-00 · Radio Backbone 166-00 · Equipment 175-00 · Accumulated Depreciation 190-00 · Leased Assets 195-00 · Accumulated Amortization 190-00 · Leased Assets - Other	51,236,022.15 15,573,723.80 8,719,412.00 -13,650,513.50 -228,252.00 5,041,399.00
Total 190-00 · Leased Assets	4,813,147.00
Total Fixed Assets	66,691,791.45
Other Assets 180-00 · Deferred O/F-P25 Maintenance	6,081,616.00
Total Other Assets	6,081,616.00
TOTAL ASSETS	73,606,924.01
LIABILITIES & EQUITY Liabilities Current Liabilities Accounts Payable 201-00 · Accounts Payable	54,621.62
Total Accounts Payable	54,621.62
Other Current Liabilities 290-00 · Operating Lease < 1 year	138,523.00
Total Other Current Liabilities	138,523.00
Total Current Liabilities	193,144.62
Long Term Liabilities 280-00 · Prepaid Lease Income 295-00 · Operating Lease > 1 year	1,887,361.11 4,772,510.00
Total Long Term Liabilities	6,659,871.11
Total Liabilities	6,853,015.73
Equity 310-00 · Investment in Fixed Assets 320-00 · Retained Earnings, Prior Net Income	53,862,036.66 13,169,525.70 -277,654.08
Total Equity	66,753,908.28
TOTAL LIABILITIES & EQUITY	73,606,924.01

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08/17/23

Clackamas 800 Radio Group A/R Aging Detail

As of June 30, 2023

Туре	Date	Num	Name	Due Date	Aging	Open Balance
Current Total Current						
1 - 30 Invoice	06/01/2023	24-100	Sandy Fire	06/01/2023	29	17,255.00
Total 1 - 30						17,255.00
31 - 60 Total 31 - 60						
61 - 90 Total 61 - 90						
> 90 Credit Memo Invoice Credit Memo Invoice Invoice Payment Credit Memo	05/19/2022 05/27/2022 06/01/2022 06/01/2022 06/08/2022 07/01/2022 07/01/2022 12/12/2022	2019-2064 2019-2061 2019-2069 2019-2072 2019-2039 22-106 120213592 22-155	Wilsonville - PW / Transit Clackamas County Community College Colton Fire Molalla RFPD Hoodland Fire District Colton Fire KATU Molalla RFPD	05/19/2022 05/25/2022 06/01/2022 06/01/2022 06/08/2022 07/01/2022 12/12/2022	407 401 394 394 387 364 200	-2,727.77 -675.18 18,348.55 -50,861.31 121,671.66 20,640.00 -2.09 -33,120.00
Total > 90						73,273.86
TOTAL						90,528.86

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09/13/23

Accrual Basis

Clackamas 800 Radio Group Profit & Loss Budget vs. Actual

July through August 2023

	Jul - Aug 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense Income				
401-00 · Beginning Fund Balance	0.00	-1,141,177.00	1,141,177.00	0.0%
405-00 · Members Contracts	223,709.00	226,914.00	-3,205.00	98.6%
410-00 · Partners Fees	2,565,390.00	1,476,864.00	1,088,526.00	173.7%
430-00 · Subscriber Radio Payments	0.00 650.97	0.00 100.00	0.00 550.97	0.0% 651.0%
431-00 · Interest Income 435-00 · Lease Revenue	030.97	100.00	550.97	051.0%
435-01 · Lease Revenue from PGE	0.00	178,333.00	-178,333.00	0.0%
435-00 · Lease Revenue - Other	0.00	89,177.00	-89,177.00	0.0%
Total 435-00 · Lease Revenue	0.00	267,510.00	-267,510.00	0.0%
440-00 · Miscellaneous Income 445-00 · Additional Revenue	13,817.02 0.00	2,900,000.00 1,140,000.00	-2,886,182.98 -1,140,000.00	0.5% 0.0%
Total Income	2,803,566.99	4,870,211.00	-2,066,644.01	57.6%
Gross Profit	2,803,566.99	4,870,211.00	-2,066,644.01	57.6%
Expense				
605-00 · Site Rental	4,468.03	311,300.00	-306,831.97	1.4%
610-00 · Fuel/Generators	4,382.81	25,000.00	-20,617.19	17.5%
615-00 · HVAC Maintenance	5,241.89	50,000.00	-44,758.11	10.5%
620-00 · Landscape Maintenance	17,432.00	20,000.00	-2,568.00	87.2%
621-00 · Office Supplies	0.00	900.00	-900.00	0.0%
625-00 · Generator Maintenance	0.00	25,000.00	-25,000.00	0.0%
630-00 · UPS Maintenance	0.00	4,000.00	-4,000.00	0.0%
635-00 · Battery Maintenance	0.00 0.00	5,000.00 10,000.00	-5,000.00 -10,000.00	0.0% 0.0%
640-00 · Building Maintenance 645-00 · Insurance	0.00	70,000.00	-70,000.00	0.0%
650-00 · Utilities	25,398.24	105,000.00	-79,601.76	24.2%
655-00 · Consultant Services	200.00	35,000.00	-34,800.00	0.6%
660-00 · WCCCA System Fees 665-00 · Radio Maintenance Fees	270,040.50	1,080,162.00	-810,121.50	25.0%
665-01 · Radio Maintenance Service 665-00 · Radio Maintenance Fees - Other	7,384.40 0.00	35,000.00	-35,000.00	0.0%
Total 665-00 · Radio Maintenance Fees	7,384.40	35,000.00	-27,615.60	21.1%
668-00 · Fire Sta Alerting Oper. Expense	0.00	92,500.00	-92,500.00	0.0%
670-00 · Legal Services	330.00	3,000.00	-2,670.00	11.0%
675-00 · Financial Services	3,294.97	9,600.00	-6,305.03	34.3%
680-00 · Audit Fees 685-00 · Miscellaneous Expenses	0.00 0.00	7,500.00 5,000.00	-7,500.00 -5,000.00	0.0% 0.0%
686-00 · Meeting Expenses	0.00	1,000.00	-1,000.00	0.0%
703-00 · Capital Outlay	0.00	1,000.00	1,000.00	0.070
703-01 · Buildings & Land Improvement				
703-011 · Land Improvement	3,779.46	0.00	3,779.46	100.0%
703-012 · Building	0.00	0.00	0.00	0.0%
703-013 · Tower 703-014 · Generator	0.00 3,506.30	0.00	0.00	0.0%
Total 703-01 · Buildings & Land Improvement	7,285.76	0.00	7,285.76	100.0%
703-02 · Radio Backbone				
703-021 · Simulcast / Master Site	0.00	0.00	0.00	0.0%
703-022 · Subscriber Radios	0.00	0.00	0.00	0.0%
703-023 · Console Equipment 703-024 · Paging	0.00 0.00	0.00 0.00	0.00 0.00	0.0% 0.0%
Total 703-02 ⋅ Radio Backbone	0.00	0.00	0.00	0.0%
703-03 · Equipment				
703-031 · Security System	0.00	0.00	0.00	0.0%
703-032 · DC Power	0.00	0.00	0.00	0.0%
703-034 · Microwave	0.00	0.00	0.00	0.0%
703-035 · Test Equipment	0.00	0.00	0.00	0.0%
Total 703-03 · Equipment	0.00	0.00	0.00	0.0%
703-00 · Capital Outlay - Other	0.00	4,422,533.00	-4,422,533.00	0.0%
Total 703-00 · Capital Outlay	7,285.76	4,422,533.00	-4,415,247.24	0.2%

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10:15 AM 09/13/23

Accrual Basis

Clackamas 800 Radio Group Profit & Loss Budget vs. Actual July through August 2023

	Jul - Aug 23	Budget	\$ Over Budget	% of Budget
800-00 · Operating Contingency	0.00	50,000.00	-50,000.00	0.0%
Total Expense	345,458.60	6,367,495.00	-6,022,036.40	5.4%
Net Ordinary Income	2,458,108.39	-1,497,284.00	3,955,392.39	-164.2%
Net Income	2,458,108.39	-1,497,284.00	3,955,392.39	-164.2%

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09/13/23

Accrual Basis

Clackamas 800 Radio Group Profit & Loss Detail

August 2023

Total 431-00 · Interest Income 521.24<	uai basis			Au	gust 2023				
Interact Dirac Dirac <thdirac< th=""> Dirac Dirac <</thdirac<>	Туре	Date	Num	Name	Memo	Class	Amount	Balance	
biterest lacone 5112 <th colspa<="" td=""><td></td><td>xpense</td><td></td><td></td><td></td><td></td><td></td><td></td></th>	<td></td> <td>xpense</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>		xpense						
Table 431-00 Ibleme 521-24 522-24 5		terest Income							
Total Income 521.4	Deposit	08/31/2023			Interest		521.24	521.2	
Gross Public Solid Solid Solid Solid Solid Cores Public Core of pression in the field of the solid August re 1.386.00 1.386.0 Sile Core of the solid Core of the solid August re 1.386.00 1.386.0 Sile Core of the solid Core of the solid August re 1.386.00 1.386.0 Sile Core of the solid Core of the solid August re 3.300.00 1.386.0 Sile Core of the solid Core of the solid August re 3.300.00 1.100.0 Sile Core of the solid Core of the solid August re 3.300.00 1.100.0 Sile Core of the solid Core of the solid August re 3.300.00 1.200.00 Sile Core of the solid Core of the solid August re 3.300.00 2.200.00 Sile Core of the solid Core of the solid August re 3.300.00 2.200.00 Sile Core of the solid Core of the solid August re 3.300.00 2.200.00 Sile Core of the solid Core of the solid August re 3.300.00 2.200.00 Sile Core of the solid Core of the solid August re 3.300.00 2.200.00 Sile Core of the solid Core of the solid August re 3.300.00 2.200.00	Total 431-0	00 · Interest Income					521.24	521.2	
Expension 13860 13860 Trade 050-0000 Bit Ministration 1.380.00 1.380.00 11 1380.00 1.380.00 1.380.00 11 0001/0220 165.01 Huntz-Davisson, Inc. Preventative Mantenance - M. 3.070.00 7.070.00	Total Income						521.24	521.2	
constant sector 1.386.00 <th co<="" td=""><td>Gross Profit</td><td></td><td></td><td></td><td></td><td></td><td>521.24</td><td>521.2</td></th>	<td>Gross Profit</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>521.24</td> <td>521.2</td>	Gross Profit						521.24	521.2
Central Journal 08/01/2023 ALE E1 To react prepat Aquat num. 1.385 00 1.385 00 Stad GEO: Sin Rental 1.535 00 7.200 1.300 00 7.200 1.300 00 7.200 00 <th7.200 00<="" th=""> <th7.200 00<="" th=""> <th< td=""><td></td><td>to Dental</td><td></td><td></td><td></td><td></td><td></td><td></td></th<></th7.200></th7.200>		to Dental							
615-07 - HVAC Maintenance Preventative Maintenance - M. 370.00 770.00 Bit 0001/2023 165.41 Hatter: Carvisson, Inc. Preventative Maintenance - M. 370.00 770.00 Bit 0001/2023 165.41 Hatter: Carvisson, Inc. Preventative Maintenance - M. 370.00 1.00.0 Bit 0001/2023 165.41 Hatter: Carvisson, Inc. Preventative Maintenance - M. 370.00 2.200. Bit 0001/2023 165.41 Hatter: Carvisson, Inc. Preventative Maintenance - M. 370.00 2.200.0 Bit 0001/2023 165.41 Hatter: Carvisson, Inc. Preventative Maintenance - M. 370.00 3.200.0 Bit 0001/2023 165.71 Hatter: Carvisson, Inc. Preventative Maintenance - M. 370.00 3.200.0 Bit 0001/2023 165.71 Hatter: Carvisson, Inc. Preventative Maintenance - M. 370.00 3.200.0 Bit 0001/2023 15.01 Hatter: Carvisson, Inc. Preventative Maintenance - M. 370.00 3.200.0 Bit 0001/2023 <t< td=""><td></td><td></td><td>AJE 61</td><td></td><td>To record pre-paid August re</td><td></td><td>1,395.00</td><td>1,395.0</td></t<>			AJE 61		To record pre-paid August re		1,395.00	1,395.0	
Bit DB01/2023 1953.00 Humer-Davisors, Inc. Preventative Maintenance - M 370.00 370.70 Bit 0001/2023 1953.41 Humer-Davisors, Inc. Preventative Maintenance - D 370.00 14.80 Bit 0001/2023 1953.43 Humer-Davisors, Inc. Preventative Maintenance - D 370.00 14.80 Bit 0001/2023 1953.43 Humer-Davisors, Inc. Preventative Maintenance - S 370.00 2.800 Bit 0001/2023 1954.41 Humer-Davisor, Inc. Preventative Maintenance - S 370.00 2.800 Bit 0001/2023 1954.41 Humer-Davisor, Inc. Preventative Maintenance - S 370.00 3.800 Bit 0001/2023 1954.41 Humer-Davisor, Inc. Adjustrant to Sope Ore 300.00 3.302 Bit 0021/2023 2000 Prodia Construction LLC Bolari installiof and reparis 3.424.00 6.60.4 Bit 0021/2023 2000 Prodia Construction LLC Bolari installiof and reparis 3.424.00 6.60.4 6.60.4	Total 605-0	00 · Site Rental					1,395.00	1,395.0	
Bit 0801/2023 188311 Hunter-Devision, Inc. Proventarive Manthemano - P 370.00 1740.00 Bit 0801/2023 189340 Hunter-Devision, Inc. Proventarive Manthemano - L 370.00 1.10.00 Bit 0801/2023 189340 Hunter-Devision, Inc. Proventarive Manthemano - D 370.00 2.260.00 Bit 0801/2023 189400 Hunter-Devision, Inc. Proventarive Manthemano - B 370.00 2.260.00 Bit 0801/2023 189400 Hunter-Devision, Inc. Proventarive Manthemano - B 370.00 3.260.00 Bit 0801/2023 189471 Hunter-Devision, Inc. Proventarive Manthemano - C 370.00 3.260.00 Bit 0801/2023 129471 Hunter-Devision, Inc. Proventarive Manthemano - C 370.00 3.260.00 Bit 0801/2023 23040 Devision Manthemano - C 380.00 3.260.00 Bit 0801/2023 23040 Devision Manthemano - M 380.00 3.262.00 Bit 08021/									
Bit G801/12023 18533 Hume-Deviation, Inc. Preventative Mantenance - D 370.00 1.480.0 Bit G801/12023 18540 Hume-Deviation, Inc. Preventative Mantenance - N 370.00 1.580.0 Bit G801/12023 18540 Hume-Deviation, Inc. Preventative Mantenance - N 370.00 2.500.0 Bit G801/12023 18540 Hume-Deviation, Inc. Preventative Mantenance - H 370.00 2.500.0 Bit G801/12023 18540 Hume-Deviation, Inc. Preventative Mantenance - H 370.00 2.500.0 Bit G801/12023 18741 Hume-Deviation, Inc. Preventative Mantenance - H 380.00 4.640.0 G80.01/12023 18741 Hume-Deviation, Inc. Preventative Mantenance - H 380.00 4.500.0 G80.01/12023 12031 Proban Construction ILC Ballard install and barded wr 250.00 4.200.0 4.200.0 7.642.0 Bit G802/12023 23031 Proban Construction ILC Read bund headed wr 250.00 0.566.0									
Bill 08/01/2023 1853/49 Hunter-Davisson, Inc. Preventative Maintenance - M 370.00 1.850. Bill 08/01/2023 1584/49 Hunter-Davisson, Inc. Preventative Maintenance - D 370.00 2.200. Bill 08/01/2023 1584/79 Hunter-Davisson, Inc. Preventative Maintenance - M 370.00 3.300. 3.300. Bill 08/01/2023 1584/71 Hunter-Davisson, Inc. Preventative Maintenance - M 370.00 3.300. 3.300. Bill 08/01/2023 1584/71 Hunter-Davisson, Inc. Preventative Maintenance - M 300.00 4.240. Bill 08/21/2023 2200 Prodam Construction LLC Bollards installed and repars 2.382.00 3.382.00 4.240. Bill 08/21/2023 22000 Prodam Construction LLC Bollards installed and repars 2.382.00 7.000. 5.92.2 Bill 08/21/2023 22000 Prodam Construction LLC Bollards installed and repars 2.382.00 7.000.0 7.04.00 Bill 08/21/2023									
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These financial statements omit all disclosures required by accounting principles generally accepted in the Unied States of America. Management has not recorded current capital assets, accumulated depreciation, depreciation expense, certain receivables and leases under GASB-87, which is a known departure from accounting principles generally accepted in the Unied States of America. In addition, these statements omit the statement of cash flows, which is a known departure from accounting principles generally accepted in the United States of America. These financial statements have not been subjected to an audit, review, or compilation Page 1 engagement, and therefore no assurance is provided.

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09/13/23

Accrual Basis

Clackamas 800 Radio Group Profit & Loss Detail

August 2023

Туре	Date	Num	Name	Memo	Class	Amount	Balance
675-00 · Fina Check Bill Bill	ancial Services 08/14/2023 08/31/2023 08/31/2023	164759 164759	Talbot, Korvola & Warwick, LLP Talbot, Korvola & Warwick, LLP	Analysis Service Charge August monthly bookkeeping Additional time spent on rese		83.39 550.00 1,035.00	83.39 633.39 1,668.39
Total 675-00	· Financial Servio	ces				1,668.39	1,668.39
703-01 Bill Bill	ital Outlay Buildings & Land 1 · Land Improv 08/11/2023 08/11/2023 03-011 · Land Im	ement C800-2 C800-2	nt Bryce Foster Bryce Foster	Project Support Mileage		3,300.00 479.46 3,779.46	3,300.00 3,779.46 3,779.46
							· · · ·
Total 703-	01 · Buildings & I	Land Improve	ment			3,779.46	3,779.46
Total 703-00	· Capital Outlay					3,779.46	3,779.46
Total Expense						47,541.71	47,541.71
let Ordinary Income						-47,020.47	-47,020.47
Income						-47,020.47	-47,020.47

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Clackamas 800 Radio Group Trial Balance As of August 31, 2023

	Aug 31, 23		
	Debit Credit		
115-00 · Cash/Checking Account	1,140,659.98		
11000 · Accounts Receivable	1,816,256.71		
120-00 · Member Fees Receivable	0.00		
12000 · Undeposited Funds	314,090.00		
150-00 · Prepaid Expenses	1,395.04		
160-00 · Buildings and Towers	51,236,022.15		
165-00 · Radio Backbone	15,573,723.80		
166-00 · Equipment	8,719,412.00		
167-00 · Work In Progress	0.00		
169-00 · CIP	0.00		
	0.00	12 650 512 50	
175-00 · Accumulated Depreciation	F 044 200 00	13,650,513.50	
190-00 · Leased Assets	5,041,399.00	000 050 00	
195-00 · Accumulated Amortization	0.004.040.00	228,252.00	
180-00 · Deferred O/F-P25 Maintenance	6,081,616.00	05 000 40	
201-00 · Accounts Payable	2.22	35,398.40	
201-02 · Other Accounts Payable	0.00		
202-00 · Partner Prepayment	0.00		
210-00 · Reimb due Clackamas County	0.00		
250-00 · N/P - CCB (Microwave)	0.00		
290-00 · Operating Lease < 1 year		138,523.00	
280-00 · Prepaid Lease Income		1,887,361.11	
295-00 · Operating Lease > 1 year		4,772,510.00	
300-00 · Fund Balance	0.00		
300-01 · GLTDAG	0.00		
310-00 · Investment in Fixed Assets		53,862,036.66	
320-00 · Retained Earnings, Prior		12,891,871.62	
405-00 · Members Contracts		223,709.00	
410-00 · Partners Fees		2,565,390.00	
431-00 · Interest Income		650.97	
440-00 · Miscellaneous Income		13,817.02	
605-00 · Site Rental	4,468.03		
610-00 · Fuel/Generators	4,382.81		
615-00 · HVAC Maintenance	5,241.89		
620-00 · Landscape Maintenance	17,432.00		
650-00 · Utilities	25,398.24		
655-00 · Consultant Services	200.00		
660-00 · WCCCA System Fees	270,040.50		
665-01 · Radio Maintenance Service	7,384.40		
670-00 · Legal Services	330.00		
675-00 · Financial Services	3,294.97		
703-011 · Land Improvement	3,779.46		
703-014 · Generator	3,506.30		
100-014 Generalui			
TOTAL	90,270,033.28	90,270,033.28	

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Clackamas 800 Radio Group Balance Sheet As of August 31, 2023

	Aug 31, 23
ASSETS	
Current Assets	
Checking/Savings 115-00 · Cash/Checking Account	1,140,659.98
Total Checking/Savings	1,140,659.98
Accounts Receivable 11000 · Accounts Receivable	1,816,256.71
Total Accounts Receivable	1,816,256.71
Other Current Assets 12000 · Undeposited Funds 150-00 · Prepaid Expenses	314,090.00 1,395.04
Total Other Current Assets	315,485.04
Total Current Assets	3,272,401.73
Fixed Assets 160-00 · Buildings and Towers 165-00 · Radio Backbone 166-00 · Equipment 175-00 · Accumulated Depreciation 190-00 · Leased Assets 195-00 · Accumulated Amortization 190-00 · Leased Assets - Other	51,236,022.15 15,573,723.80 8,719,412.00 -13,650,513.50 -228,252.00 5,041,399.00
Total 190-00 · Leased Assets	4,813,147.00
Total Fixed Assets	66,691,791.45
Other Assets 180-00 · Deferred O/F-P25 Maintenance	6,081,616.00
Total Other Assets	6,081,616.00
TOTAL ASSETS	76,045,809.18
LIABILITIES & EQUITY Liabilities Current Liabilities Accounts Payable	25 200 40
201-00 · Accounts Payable	35,398.40
Total Accounts Payable Other Current Liabilities	35,398.40
290-00 · Operating Lease < 1 year Total Other Current Liabilities	138,523.00
Total Current Liabilities	173,921.40
Long Term Liabilities	175,521.40
280-00 · Prepaid Lease Income 295-00 · Operating Lease > 1 year	1,887,361.11 4,772,510.00
Total Long Term Liabilities	6,659,871.11
Total Liabilities	6,833,792.51
Equity 310-00 · Investment in Fixed Assets 320-00 · Retained Earnings, Prior Net Income	53,862,036.66 12,891,871.62 2,458,108.39
Total Equity	69,212,016.67
TOTAL LIABILITIES & EQUITY	76,045,809.18

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Clackamas 800 Radio Group A/R Aging Detail

As of August 31, 2023

	Туре	Date	Num	Name	Due Date	Aging	Open Balance
Curre Total (nt Current						
1 - 30 Total							
31 - 6							
	Payment	07/28/2023	120251173	KATU			-1,951.41
Total 3	31 - 60						-1,951.41
61 - 9	D						
	Invoice Invoice	07/01/2023 07/01/2023	24-102 24-103 24-105 24-106 24-107 24-108 24-109 24-110 24-110 24-111 24-112 24-112 24-124 24-125 24-126 24-125 24-128 24-128 24-130 24-132 24-138 24-139 24-140	Aurora Fire District Canby FD American Medical Response Clackamas County Sheriff Clackamas County FD #1 Colton Fire Estacada RFD City of Gladstone - Fire City of Gladstone - Police Hoodland Fire District Tualatin Valley Fire & Rescue Clackamas County - Code Enforcement Clackamas County - Code Enforcement Clackamas County - Ocde Enforcement Clackamas County - Ocde Enforcement Clackamas County - Ocde Enforcement Clackamas County - Ocde Enforcement Clackamas County - District Attorney Clackamas County - District Attorney Clackamas County - Juvenile Dept Clackamas County - Medical Examiner Clackamas County - Medical Examiner Clackamas County - Transportation Eng Happy Valley Canby Police Oregon City Police	07/01/2023 07/01/2023 07/01/2023 07/01/2023 07/01/2023 07/01/2023 07/01/2023 07/01/2023 07/01/2023 07/01/2023 07/01/2023 07/01/2023 07/01/2023 07/01/2023 07/01/2023 07/01/2023 07/01/2023 07/01/2023 07/01/2023 07/01/2023	61 61 61 61 61 61 61 61 61 61 61 61 61 6	81,546,00 135,194,00 37,178,00 480,109,00 255,857,00 58,715,00 76,888,00 31,793,00 120,226,00 41,939,00 3,246,00 3,205,00 3,205,00 3,205,00 3,205,00 3,205,00 19,230,00 19,230,00 10,256,00 46,175,00 66,023,00 76,454,00
Total 6	61 - 90						1,640,295.00
> 90							
	Invoice Invoice Invoice Payment Invoice	06/01/2022 06/08/2022 07/01/2022 07/01/2022 06/01/2023	2019-2069 2019-2039 22-106 120213592 24-100	Colton Fire Hoodland Fire District Colton Fire KATU Sandy Fire	06/01/2022 06/08/2022 07/01/2022 06/01/2023	456 449 426 91	18,348.55 121,671.66 20,640.00 -2.09 17,255.00
Total :	> 90						177,913.12
тота	ı						1,816,256.71

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